General Assembly

Distr.: General
21 July 2008

Sixty-second session
Agenda item 125

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/62/534/Add.1)*]

62/223. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Recalling its resolutions 58/249 B of 18 June 2004, 59/264 B of 22 June 2005, 60/234 B of 30 June 2006, 61/233 B of 29 June 2007 and 62/223 A of 22 December 2007,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2006 to 30 June 2007 and the report of the Board of Auditors on the United Nations peacekeeping operations,[2] the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2007[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations for the financial period ended 30 June 2007,[4]

1. *Accepts* the audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2006 to 30 June 2007;[2]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[5]

---

[1] Resolution 62/223, in section VI of the *Official Records of the General Assembly, Sixty-second Session, Supplement No. 49* (A/62/49), vol. I, becomes resolution 62/223 A.

[2] *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5*, vol. II (A/62/5 (Vol. II)).

[3] A/62/823.

[4] A/62/784.

[5] *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5*, vol. II (A/62/5 (Vol. II)), chap. II.

3. *Reiterates* that the issue of outstanding assessed contributions is a policy matter of the General Assembly, and urges all Member States to make every possible effort to ensure the payment of their assessed contributions in full;

4. *Takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors;[3]

5. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

6. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations for the financial period ended 30 June 2007;[4]

7. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors, including those relating to the cancellation of unliquidated obligations and the system of assets management, and the related recommendations of the Advisory Committee in a prompt and timely manner, subject to the provisions of the present resolution;

8. *Also requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors as well as the priorities for their implementation, including the office-holders to be held accountable and measures taken in that regard;

9. *Further requests* the Secretary-General to continue to provide, in future reports on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for delays in the implementation of all outstanding recommendations of the Board.

109th plenary meeting
20 June 2008